

with the maximum of untaxed windows allowed by the law. One more window would possibly let a little sunshine into a sick room; but the landlord says No, the house would then have eight windows, and I should be liable to a tax of 16s. 6d. per annum. If the commissioners would examine personally the houses in which the poor live, in the close courts and alleys of the metropolis, they would be surprised at the number of dark staircases and filthy holes which, although in upper floors, are quite as ill ventilated and unfavourable to health as the cellars of Liverpool. And the permanent cause of this state of things is the option given to builders of saving money in taxation, by shutting out air and light."

Supposing it were shown that Government could not give up the revenue produced by the window tax, or supply it in a far better manner, the present mode of assessment should at all events be altered, as operating most injuriously without advantage to any,—and a suggestion by Mr. Hickson would be worth consideration.

"I would submit," he said, to the Health of Towns Commission, "that all new houses should be assessed upon the principle, that every house built requires for light and air a certain number of openings in proportion to its cubic contents, and that these openings should be paid for whether they exist or not. This would at once remove every temptation to defective construction; and I think that after a house had been once assessed, the proprietor should be at liberty to make as many additional openings as he pleased; in fact, to turn the whole of the walls into glass if he thought proper. I most sincerely hope that the serious and earnest attention of the Commission will be given to this part of their inquiry. A great practical improvement can be effected without any loss to the revenue, and by a few very simple clauses. The majority of houses of the second and third class, will never be constructed as to be healthful habitations while assessed to the window-tax as at present. I would pass a law to the effect, that if a house contained twelve squares on a floor, it should be liable for, say six windows on that floor; but that the owner might make six more windows on that floor if he pleased without any additional charge."

"We are not disposed, however, to listen to any modification of this tax; it should be repealed altogether, at once and for ever."

Amongst other documents on sanitary requirements now before us, is the memorial to the common council of the City of London adopted at a meeting of the inhabitants of the ward of Farringdon-without, presided over by Sir James Duke, M.P., in opposition to the proposed appropriation of a large sum of money to the making of a new street from King William-street to Queen-street. Opposed as we are to the course adopted by the corporation, we cannot agree with the able memorial in question, that this particular sum should be expended in making sewers and cleansing highways, rather than in widening streets, or forming new ones for the purposes of traffic. Still the memorial has considerable interest in

our eyes, as shewing that at least one influential ward fully appreciates the importance of those sanitary reforms we are advocating. The memorial very properly reminds the common council, that "in addition to all the other and pressing obligations which rest upon that honourable court to promote the sanitary condition of the city, there is one arising out of the fact, that it was the corporation of the city that opposed Sir Christopher Wren's plan for the rebuilding of London, which was approved by the king, and which would have excluded all grave-yards, as well as all narrow, dark alleys without thoroughfares, and courts; as also all trades that use great fires, or yield noisome smells; while it would have secured perfect ventilation, and arteries of communication throughout the city, sufficient even for its present enormous traffic."

With corporation revenues exceeding 150,000*l.* per annum, it seems disgraceful that so little has been done in the city to reduce the amount of disease and mortality, and consequent poverty and wretchedness, which exists, and spreads from class to class until it touches the lowest.

As to the cost of all the improvements most wanted,—good supply of water, clean streets, efficient sewerage and house drains, water-closets and good ventilation, according to the Health of Towns' Association, may be carried into every street and house of the metropolis for the small weekly sum of threepence halfpenny. "The work may be thoroughly done, and all immediate and contingent expenses provided for, by less than a *groat a week for each family*. Nay, it is confidently affirmed by those who have given most attention to the subject, that the refuse of our towns, properly applied, would alone defray all the expenses."

For this latter purpose one company has obtained an Act, and others are about to apply to Parliament.

In a letter to Lord John Russell by Mr. Murewood, on this subject, recently published, it is said,—

"The lowest estimated value of the sewage manure of the metropolis is 600,000*l.* per annum; the loss, consequently, since the last general war, is eighteen million pounds worth of fertilizing substance. No wonder we have had to exhaust the deposit of centuries in the Atlantic, and that hundreds of ships are now searching for Guano in the Pacific, whilst the Spermin Fishery there is left to other nations. 25,000 miles are traversed to fetch manure by ships, which cost the country at least three millions, whilst for less than half that amount, a Guano field, more valuable than Ichaboe, may be permanently secured to our agriculturists. Looking, therefore, at the proposed work merely in respect to the supply of manure, the existing and the prospective circumstances of the country may be said to demand the adoption of a plan at once so simple and so comprehensive for its preservation."

By the diversion of the contents of all the sewers of the metropolis, an immediate improvement will be afforded to the Thames, and in the course of a few years, good water would be within reach of the inhabitants.

Without instituting any comparisons between the modes by which it is proposed to effect the desired end, we must express an earnest hope that no long time will elapse before it is achieved. The gradual rise in the bed of the Thames, pointed out in our last number, is an additional argument against a continuance in our present most injudicious and wasteful practice.

The present moment is favourable to efforts to procure the reforms we desire; do not let it be neglected. The government are well disposed towards them; indeed, we may venture to say, some general measure is actually in con-

templation. The vestry of Kensington recently appointed a committee to prepare a bill for the improvement of that parish, with the view of submitting it to Parliament; before proceeding, however, it was thought expedient to inquire officially of the government, if they contemplated bringing in any bill which might render this step on the part of Kensington unnecessary, and the reply was in the affirmative. We would suggest, nevertheless, that a committee be immediately appointed by every parish in England, to co-operate in effecting perfect sanitary reforms, and the adornment of the country. We assert, without fear of contradiction, that this is the interest of every man, woman, and child, in the kingdom.

#### THE OBJECTS AND RESOURCES OF ART IN INTERIOR DECORATION.

THE few leading principles of art, which now seem so far unquestionable, that all are surprised there should ever have been any hesitation in admitting them, mainly are those which it had been the most difficult to ascertain. The doctrines, which meanwhile usurp the place of such admitted truths, are numerous and conflicting; asserted, whilst often incapable of being supported by reason, it requires many years to escape from the errors they originate. The history of architecture during the present century, and of the many dogmas and theories in style, which are now unsanctioned or debated, might indeed deter us from the attempt to discover and enunciate any of the fundamental principles of an art, where the search seems so often to deviate. But, feeling that no principles in interior decoration had then been published, which had received general sanction, or of which the form of expression was not more that of a fashion, soon to be succeeded by another, we endeavoured in a former volume,\* to convey the explanation of such, as we deemed were so far able to be substantiated, as to be worthy of being acted upon. We had last to consider the general principles of form and colour, applicable to the decoration of walls, ceilings, and floors; and had also to notice the injury to the art of interior decoration, through so many of its works being designed by men who were not artists, instances of which are the tasteless ceilings, constantly put up in ordinary houses. We now think it necessary to refer to certain other principles, connected with the choice of a particular character of decoration, according to the purpose of each apartment, and to consider, what materials may be deemed the fitting resources of the art.

The principal object of an apartment being its actual use, whether on occasions of festivity, or for ordinary occupation, it does appear a mistaken practice, now too much sought after, to embellish it in such a manner, as may overpower the more important adjuncts of the occasion, or may interfere with the serenity of mind, which one might desiderate in a home. A far more satisfactory result will follow from a system of decoration, in which every feature does not at once strike the eye, but in which much beautiful detail is left for examination, rather than when the sole effect is one of dazzling colour, overpowering accessories, and much of the beauty of form, in the decorations themselves. The mistake in the Princess's Theatre, where the decorations are such as interfere with the main object, namely the effect of the stage, is perhaps worth mentioning as a parallel case. In the domestic circle, or in the library, many would delight in being surrounded with elegant outlines and combinations of colour, and these would reflect upon the spirits, and accord with the kindred current of thought; but most men would rather avoid the constant companionship of splendour. The labour or expense of production is assumed to be the same in each case. A chimney piece in deal, enriched as we have seen inferior examples in many old London houses, might be far preferable to one of Carrara marble, or any other

\* By a Parliamentary paper, printed in the session of 1845, it appears, according to *The Times*, that the total amount of window duty in the year ending the 31st of April, 1840, was, 1,465,023*l.* In the year following it was 1,774,638*l.*; in 1842, 1,775,157*l.*; in 1843, 1,776,796*l.*; and in 1844, it was 1,790,515*l.* In the last session Viscount Duncan obtained the following return:—"Accounts of the total number of houses charged with the window duty in Great Britain on the 31st day of April, 1840, 1841, 1842, 1843, and 1844, and of the net amount of window duty received on the 31st day of April, 1840, 1841, 1842, 1843, and 1844." In the year ending the 31st of April, 1841, the number of houses charged was 430,913, and the net amount of duty received was 1,583,106*l.* 10s. 11d. In 1842, the houses numbered 467,420, and the amount was 1,830,457*l.* 15s. 11d. In 1843, houses 448,109, and amount 1,736,274*l.* 10s. 9d. In 1844, houses 467,383, and amount 1,909,809*l.* 3s. 11d.; and in 1845, the houses numbered 453,738, and the net amount of duty received was 1,743,601*l.* 3s. 3d. In the year 1834, Bath paid 31,531*l.* in window duty; Birmingham, 11,349*l.*; Brighton, 15,031*l.*; Bristol, 14,663*l.*; Cheltenham, 7,121*l.*; Clifton, 8,169*l.*; Leeds, 7,175*l.*; Liverpool, 29,934*l.*; Manchester, 19,907*l.*; Newcastle-upon-Tyne, 6,810*l.*; Norwich, 6,674*l.*; and Plymouth, 11,196*l.*

\* Vide Vol. IV.—"Colour in Interior Decoration." Questions affecting its treatment; "On the adaptation to furniture and interior decoration of woods not generally employed;" and "Principles of Art, considered in reference to the decoration of rooms."